

EXTENSIONS OF REMARKS

PERSONAL EXPLANATION

HON. LYNN A. WESTMORELAND

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Mr. WESTMORELAND. Mr. Speaker, on November 19, 2015, the House of Representatives considered H.R. 4038, the American Security Against Foreign Enemies (SAFE) Act. Regrettably, I was unable to be present for the vote. However, had I been present, I would have supported the final passage of H.R. 4038.

HONORING THE LIFE AND LEGACY OF NEW ORLEANS MUSICAL LEG- END ALLEN TOUSSAINT

HON. CEDRIC L. RICHMOND

OF LOUISIANA

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Mr. RICHMOND. Mr. Speaker, I rise today to honor the life of Mr. Allen Toussaint, accomplished American producer, musician, songwriter and one of the most talented and prolific New Orleans musicians of my lifetime. Mr. Toussaint passed away on November 10, 2015, at the age of 77.

Mr. Toussaint was born in 1938 and grew up in the Gert Town neighborhood of New Orleans, Louisiana. As a child, he learned to play the piano through informal lessons from an elderly neighbor and picked up melodies from the radio. During his teen years in the 1950s, Mr. Toussaint performed with Earl King's band standing in for Huey "Piano" Smith. The experience launched his music career when he caught the attention of Fats Domino producer Dave Bartholomew. Mr. Toussaint first recorded in 1957 as a stand-in pianist for Fats Domino on the record, "I Want You to Know."

Throughout the 1960s and 1970s, Mr. Toussaint was a remarkably influential songwriter and producer. He played piano and wrote, arranged and produced a series of hits including records like Lee Dorsey's "Working in the Coal Mine," and Jessie Hill's "Ooh Poo Pah Doo." As his sound got funkier into the 70s, he wrote songs such as "Southern Nights," and produced Labelle's, "Lady Marmalade."

Mr. Toussaint's creativity was inspired by the city of New Orleans, but his impact spread beyond the Big Easy and the R&B genre. World famous rock bands, including the Rolling Stones, the Who and the Hollies, covered his song "Fortune Teller." Mr. Toussaint also collaborated with numerous renowned musicians, including Elvis Costello and Paul McCartney.

In 1998, Mr. Toussaint was inducted into the Rock and Roll Hall of Fame. Following the destruction caused by Hurricane Katrina, he wrote "The River in Reverse," which was nominated for a Grammy. In 2009 Mr. Toussaint

received a Trustees Award Grammy, and he was awarded the National Medal of Arts in 2013.

Mr. Toussaint is described as a soft-spoken embodiment of New Orleans music's rich history. Tributes have flowed in from around the world since the death of the R&B legend, evoking words of condolences for his family and praise for his work from artists as diverse as Jimmy Buffett, the Soul Rebels, Paul McCartney, Lenny Kravitz, and the Rolling Stones.

Mr. Speaker, I celebrate the life and legacy of Mr. Toussaint, master craftsman of 20th-century American culture. His music will forever be ingrained in the culture and soul of New Orleans and this country.

IN SUPPORT OF H.R. 3608

HON. PATRICK J. TIBERI

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Mr. TIBERI. Mr. Speaker, I rise to advocate for a bill I introduced, H.R. 3608, which would right a wrong that has impacted over 750 businesses in the United States, including in my home state of Ohio, for more than three years. My bill simply clarifies that the tax on commercial air transportation, also called the "ticket tax," doesn't apply to aircraft management services (AMS) for general aviation flights that don't use tickets.

Aviation has been a source of pride and jobs for Ohio ever since the Wright Brothers invented and built their aircraft in the state. Ohioans build aircraft engines, supply aluminum for aircraft frames, design and manufacture sophisticated avionics, and maintain and fly the planes in the largest business aircraft fleets in the country. All across America, thousands of companies use general aviation and aircraft management services to help ensure the safe and efficient operation of their aircraft.

In March 2012, the Internal Revenue Service's chief counsel released a memorandum stating that services provided in support of aviation are taxable as if the services are transportation itself. The IRS said that the ticket tax applies to AMS businesses that supply pilots, mechanics, maintenance, scheduling and navigation, and the other services provided to general aviation flights, and that is contradictory to Congressional intent.

For decades it has been clear that commercial aviation is required to pay the ticket tax, while general aviation pays the fuel tax. Congress noted this in the Airports and Airways Revenue Act of 1970, when it stated that "the fuel tax on general aviation is a measure of its use of the airway system, since general aviation . . . will not be subject to the passenger and cargo taxes." However, the chief counsel of the IRS ignored this simple statement and seeks to impose a tax where Congress expressly chose not to apply one. Additionally,

general aviation already pays taxes through the excise tax on fuel. The fuel tax is paid into the Airports and Airways Trust Fund to pay for runway maintenance and improvement and air traffic control.

The IRS can implement the tax laws, but it can't create a new tax. The IRS cannot mandate that general aviation pay the ticket tax after Congress expressly chose not to apply the tax to general aviation or AMS that help people fly their own airplane. AMS are not transportation, but rather services in support of transportation, and thus should not be taxed as transportation. For more than three years, AMS companies have tried to explain that to the IRS, but the IRS has refused to acknowledge their mistake and withdraw their opinion.

Meanwhile, businesses have been audited by the IRS and told they owe taxes based on the IRS memorandum. Many AMS companies are small businesses who cannot afford to wage multi-year arguments with the IRS. Recently the U.S. District Court in Columbus, Ohio, decided a case to prevent the IRS from collecting this tax. The court's decision states that the IRS did not provide "precise and not speculative notice" of an AMS company's potential obligation to collect the ticket tax from its customers. I'm pleased the court got it right, but if the IRS won't correct its mistake, it's time for Congress to do it for them, and in a way that will last. That's why my bill provides clarity that payments for AMS are exempt from the ticket tax. I hope my colleagues will join me in support of the bill to ensure its prompt enactment.

TRIBUTE IN HONOR OF REVEREND MICHAEL C. MCCARTHY, S.J.

HON. ANNA G. ESHOO

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Ms. ESHOO. Mr. Speaker, I rise today to honor the work of Father Michael C. McCarthy, S.J. and wish him every blessing as he begins a new and challenging chapter in his life.

Father McCarthy, known affectionately to all as "Father Mick" has served with great distinction as Edmund Campion University Professor at Santa Clara University and Executive Director of the University's Ignatian Center for Jesuit Education for five years. In January, 2016, Father McCarthy will begin a new career at Fordham University as Vice President for Mission Integration and Planning and as Presidential Assistant for Planning.

Father McCarthy was born on July 20, 1964 in San Francisco, was raised in the City of St. Francis, and is the youngest of six children. He is a graduate of St. Ignatius College Prep in San Francisco where he received the Ignatian Award. He began his college career at Stanford University, but after entering the Jesuit Novitiate a year later he continued his education at Santa Clara University. He

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